

STATE OF HAWAII

Accounting Manual

Volume II: Budgetary Control Accounting
Part 100: Introduction

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SECTION 110: PURPOSE

1. Purpose of the Accounting Manual. The general purpose of the STATE OF HAWAII ACCOUNTING MANUAL is stated in Volume I, which serves as a companion volume to this volume.
2. Purposes of this Volume. The purposes of this volume of the Accounting Manual are:
 - (a) To describe the State's central accounting and reporting system relating to budgetary control accounting in a manner that is useful to the departments and agencies.
 - (b) To define in detail the requirements of the budgetary control accounting function as established by the Comptroller.
 - (c) To provide a continuing means of documenting changes in the laws, rules and regulations, policies, and procedures that affect the system so that the user departments and agencies can be fully informed of such changes.